SINGLE AUDIT
DATABASE USER MANUAL

CA Department of Finance

Office of State Audits and Evaluations

August 22, 2018

Contents

Reporting Entity Responsibilities

The California Department of Finance (Finance) is responsible for the coordination of California's statewide Single Audit. Finance coordinates with the state entities throughout California to obtain 1) the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA), 2) management representation letters (MRL), and 3) status of corrective action plans (CAP) on all audit findings. The reporting entity's responsibilities are highlighted below.

Develop Policies and Procedures

It is important for the reporting entity to develop and maintain written policies and procedures for the following processes:

1. Preparation of the Report of Expenditures of Federal Funds (Report No. 13).
2. Reporting of expenditures on cash basis in the Single Audit Expenditure Reporting Database (Database).
3. Development, implementation, and monitoring of the corrective action plan (CAP) for audit findings, if applicable.

When developing policies and procedures, the reporting entity should consider documenting and preparing samples of specific reports and processes used to gather and support federal expenditure data. This ensures that expenditure reporting will be consistent year to year. This also facilitates the gathering of support documents and related explanations to Finance and external auditors relating to the reported expenditure data.

State entities should also include policies and procedures to specifically address any audit findings if applicable.

Address Audit Findings

State entities are responsible for addressing, monitoring, and mitigating audit findings. The external auditors discuss all audit findings with the state entity. After audit findings are reported, the state entity must prepare a CAP to address each audit finding.

The CAP should be followed and monitored throughout the year. Finance will request updates regarding the implementation of the CAP, which will be forwarded to the external auditor in September. The federal cognizant agency may request a CAP as well. The federal cognizant agency may contact the state entity directly or may contact Finance for the information. It is important to respond promptly to these federal requests to avoid jeopardizing future funding.

Report Requirements

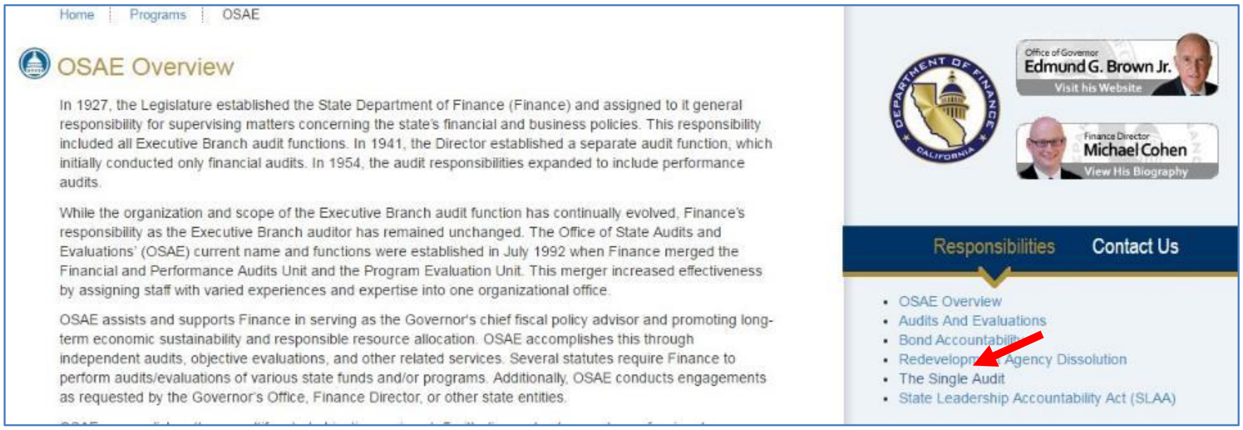
All state entities are responsible for reporting in the Database. If an entity does not have federal award expenditures to report, they must still upload a "Certification of Non-Federal Award Receipt" and the MRL when requested by Finance. The Single Audit Report includes the audited general-purpose financial statements as well as the SEFA. Therefore, all state entities must participate.

Entities reporting federal award expenditures are required to report timely and accurately in the Database. Federal award expenditures should be reported on a cash basis and must agree with amounts provided to the California State Auditor and the external auditor. A "Certification of Federal Award Receipt" form and the MRL must also be submitted when requested by Finance.

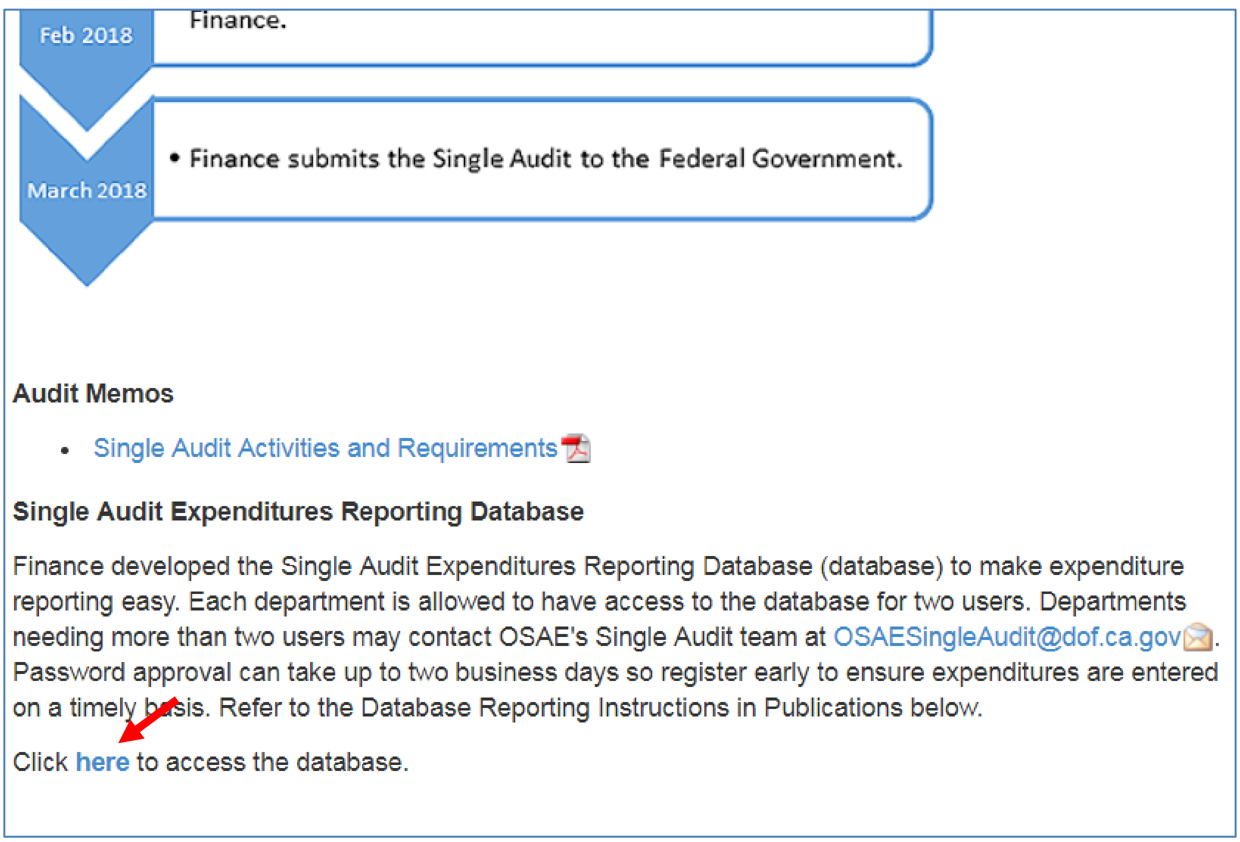
Accessing the Database

Below are the instructions for the designated user of the Database. Screenshot examples are included below for each step.

To access the Database, go to www.dof.ca.gov → Programs → Office of State Audits and Evaluations → The Single Audit. The Database link is on the right side of the screen under "Responsibilities."



On the website page, select the blue "**here**" link to access the Database.

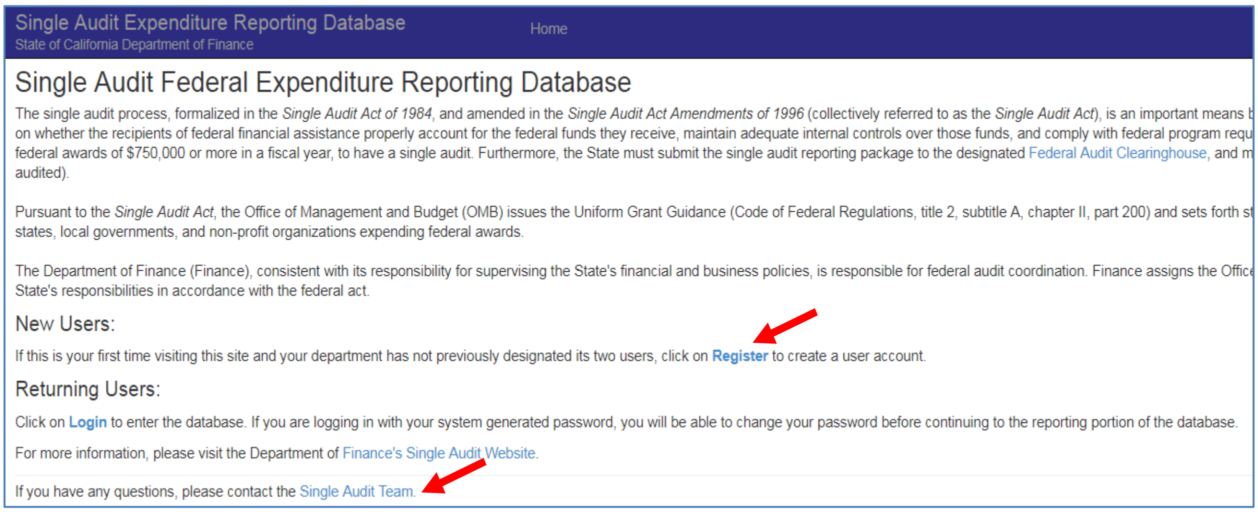


For new users, registration is required to create a new user account and access the Database. See "**New User Registration**" section for instructions on how to register. For returning users, click here to skip to "**Returning Users**" section for further instructions.

New User Registration

Registration is required for new users to access the Database. Each entity is limited to two users. Registration requires at least two business days, so please plan accordingly.

To get started, select the blue "**Register**" link, and complete the required information. In approximately two business days, you will receive a system generated password via email. Once the password is received, you can change your password in the Database; however, you are not required to change your password. If more than two users are needed or the users need to be changed, please contact the Single Audit Team at OSAESingleAudit@dof.ca.gov. ***Note: If you are reporting for multiple business units, please hold down the control key while selecting the applicable business units in the Business Unit list.***



Single Audit Expenditure Reporting Database
State of California Department of Finance
Home

Single Audit Federal Expenditure Reporting Database

The single audit process, formalized in the *Single Audit Act of 1984*, and amended in the *Single Audit Act Amendments of 1996* (collectively referred to as the *Single Audit Act*), is an important means b on whether the recipients of federal financial assistance properly account for the federal funds they receive, maintain adequate internal controls over those funds, and comply with federal program requ federal awards of $750,000 or more in a fiscal year, to have a single audit. Furthermore, the State must submit the single audit reporting package to the designated Federal Audit Clearinghouse, and m audited).

Pursuant to the *Single Audit Act*, the Office of Management and Budget (OMB) issues the Uniform Grant Guidance (Code of Federal Regulations, title 2, subtitle A, chapter II, part 200) and sets forth st states, local governments, and non-profit organizations expending federal awards.

The Department of Finance (Finance), consistent with its responsibility for supervising the State's financial and business policies, is responsible for federal audit coordination. Finance assigns the Office State's responsibilities in accordance with the federal act.

New Users:

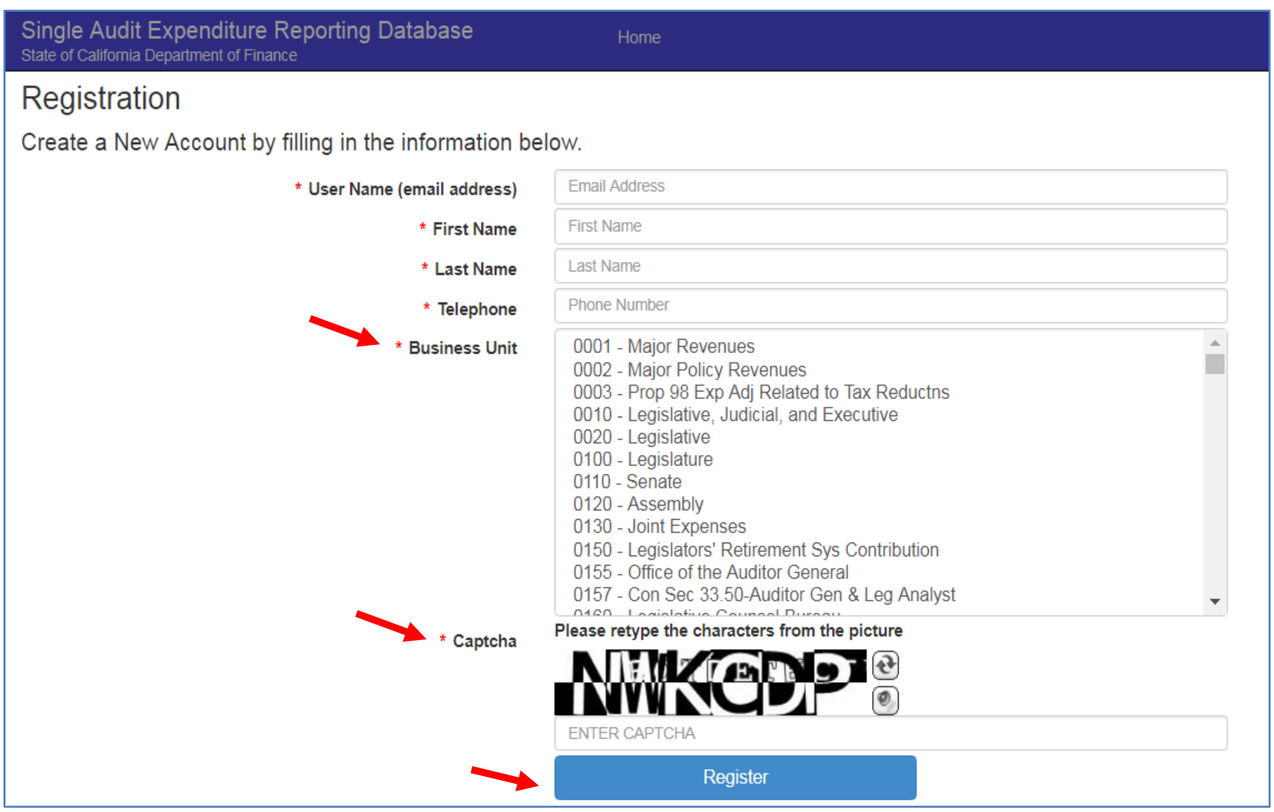
If this is your first time visiting this site and your department has not previously designated its two users, click on **Register** to create a user account.

Returning Users:

Click on **Login** to enter the database. If you are logging in with your system generated password, you will be able to change your password before continuing to the reporting portion of the database.

For more information, please visit the Department of Finance's Single Audit Website.

If you have any questions, please contact the Single Audit Team.



Single Audit Expenditure Reporting Database
State of California Department of Finance
Home

Registration

Create a New Account by filling in the information below.

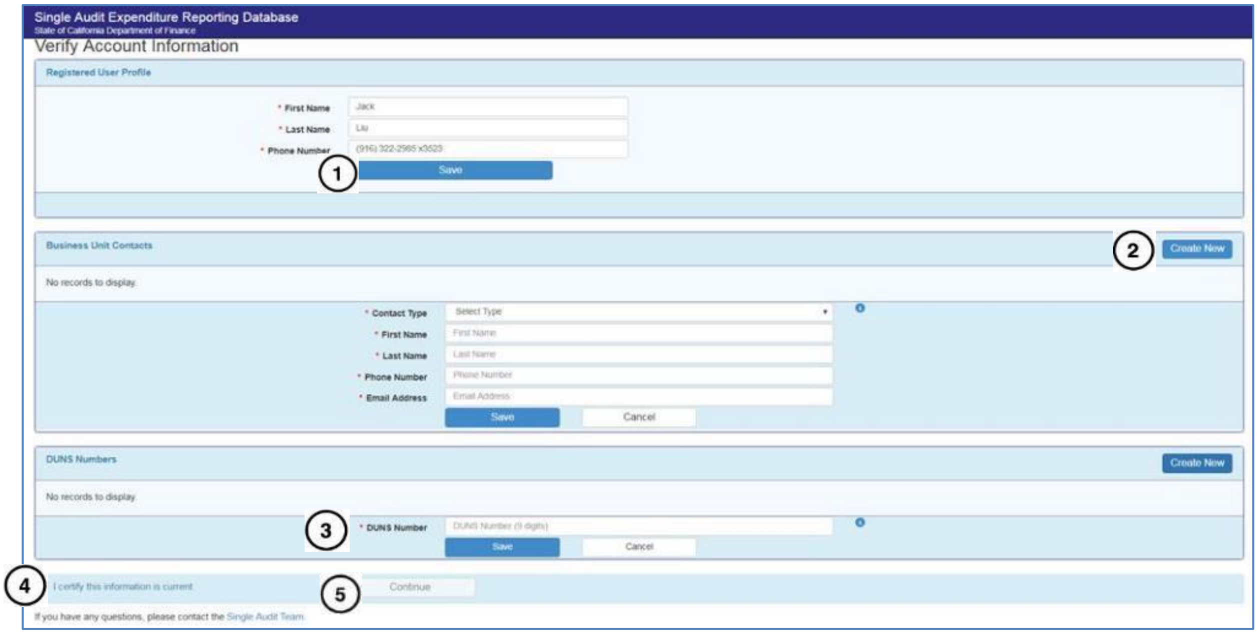
* **User Name (email address)** Email Address
* **First Name** First Name
* **Last Name** Last Name
* **Telephone** Phone Number
* **Business Unit**
0001 - Major Revenues
0002 - Major Policy Revenues
0003 - Prop 98 Exp Adj Related to Tax Reductns
0010 - Legislative, Judicial, and Executive
0020 - Legislative
0100 - Legislature
0110 - Senate
0120 - Assembly
0130 - Joint Expenses
0150 - Legislators' Retirement Sys Contribution
0155 - Office of the Auditor General
0157 - Con Sec 33.50-Auditor Gen & Leg Analyst

* **Captcha** **Please retype the characters from the picture**
ENTER CAPTCHA

Register

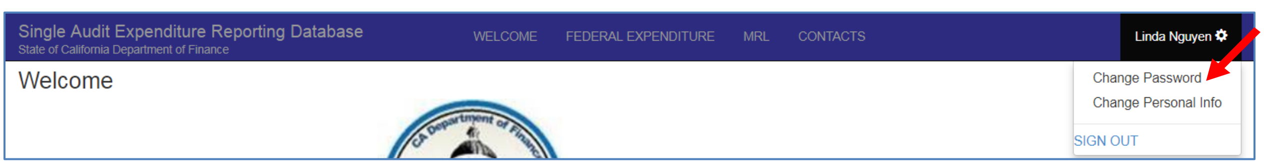
After selecting "Register", you may be prompted to verify the Business Unit account information. If this is your entity's first time reporting in the Database, you will need to create two contacts: one primary MRL contact and one primary financial statement contact. There are five areas identified below that must be completed in order to verify your account. If you do not have federal expenditures, number 3 does not apply. If number 2 and 3 have already been created, please review the information and ensure that they are complete and up-to-date.

Note: This page will only be displayed at the initial login each fiscal year.

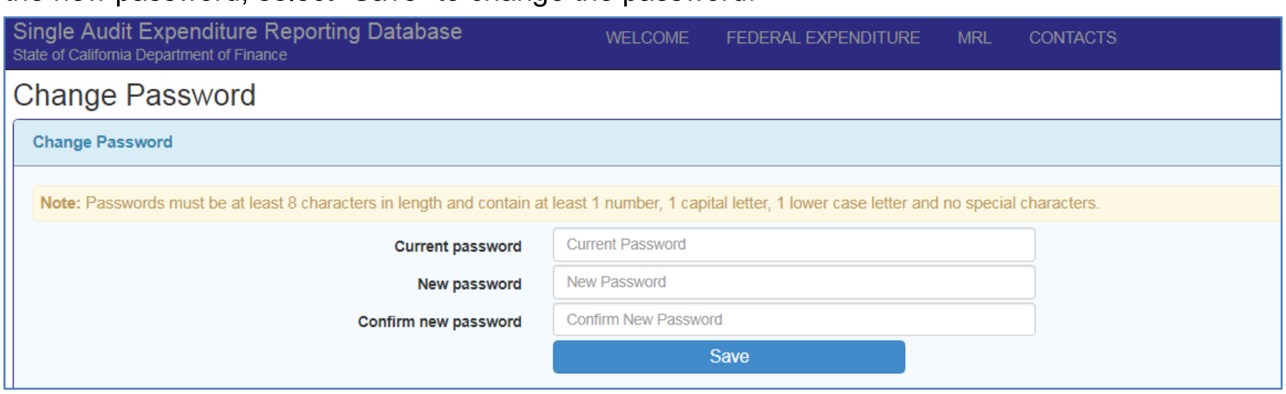


Changing Password

To change your password, perform the following steps on the Welcome page: (1) Select your name in the upper right hand corner, and (2) select "Change Password". You will then be directed to the Change Password page.

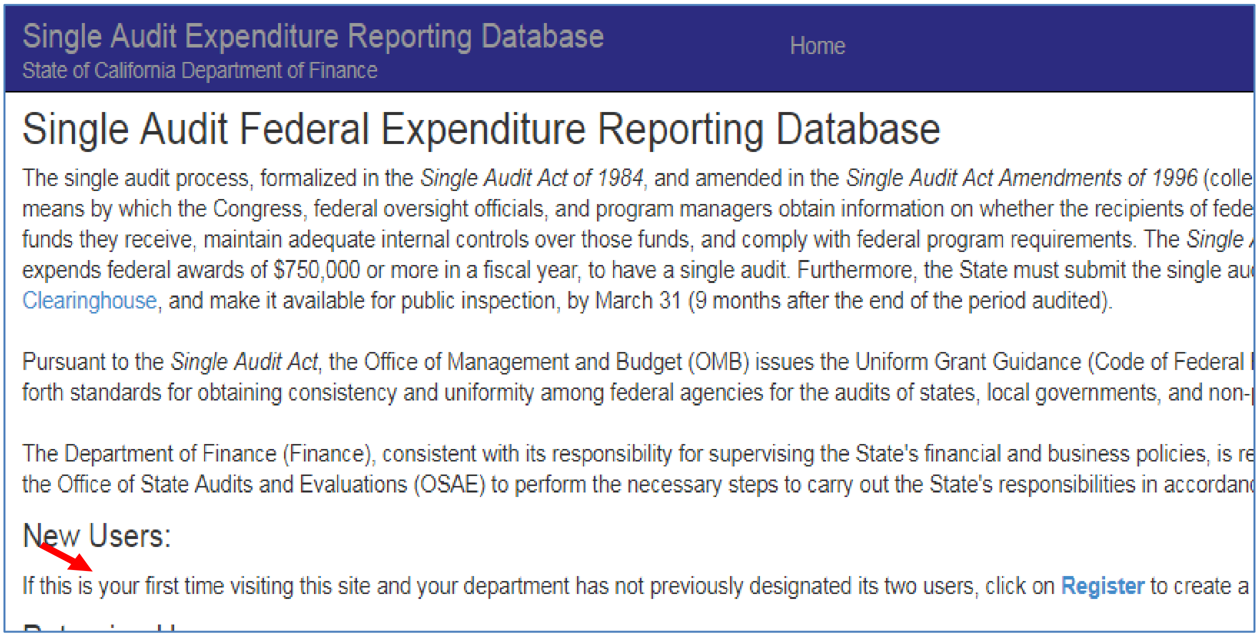


On the Change Password page, enter the current password and your new password. The new password must be at least eight characters in length and contain at least one number, one capital letter, and one lower case letter. Special characters are not accepted. After confirming the new password, select "Save" to change the password.

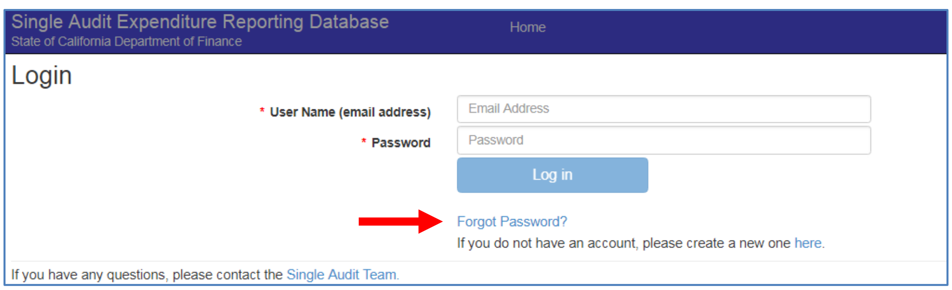


Returning Users

For returning users, select the blue "**Login**" link under the Returning Users section to access to the Database. If you are reporting for more than one business unit, please contact the Single Audit Team at OSAESingleAudit@dof.ca.gov to initiate setup of the applicable business units.

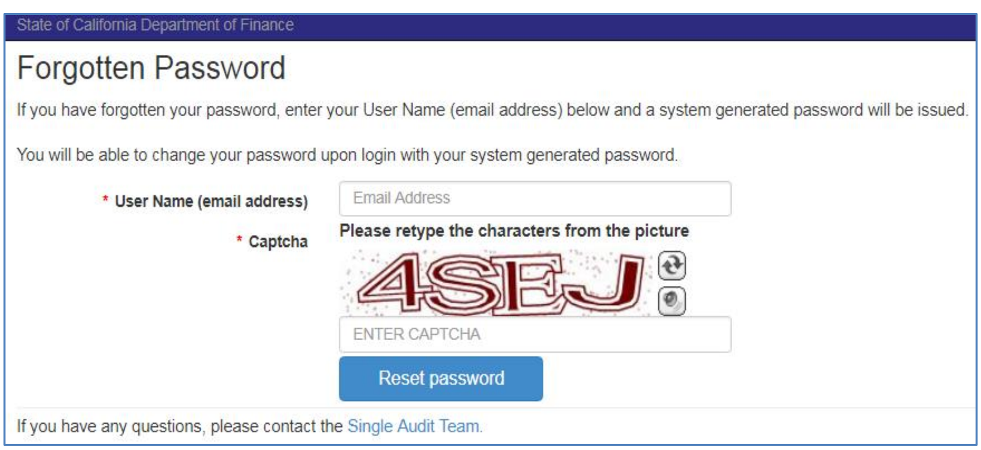


Note: If you forgot your password, select the blue* "Forgot Password?" *link to be directed to the password reset page.



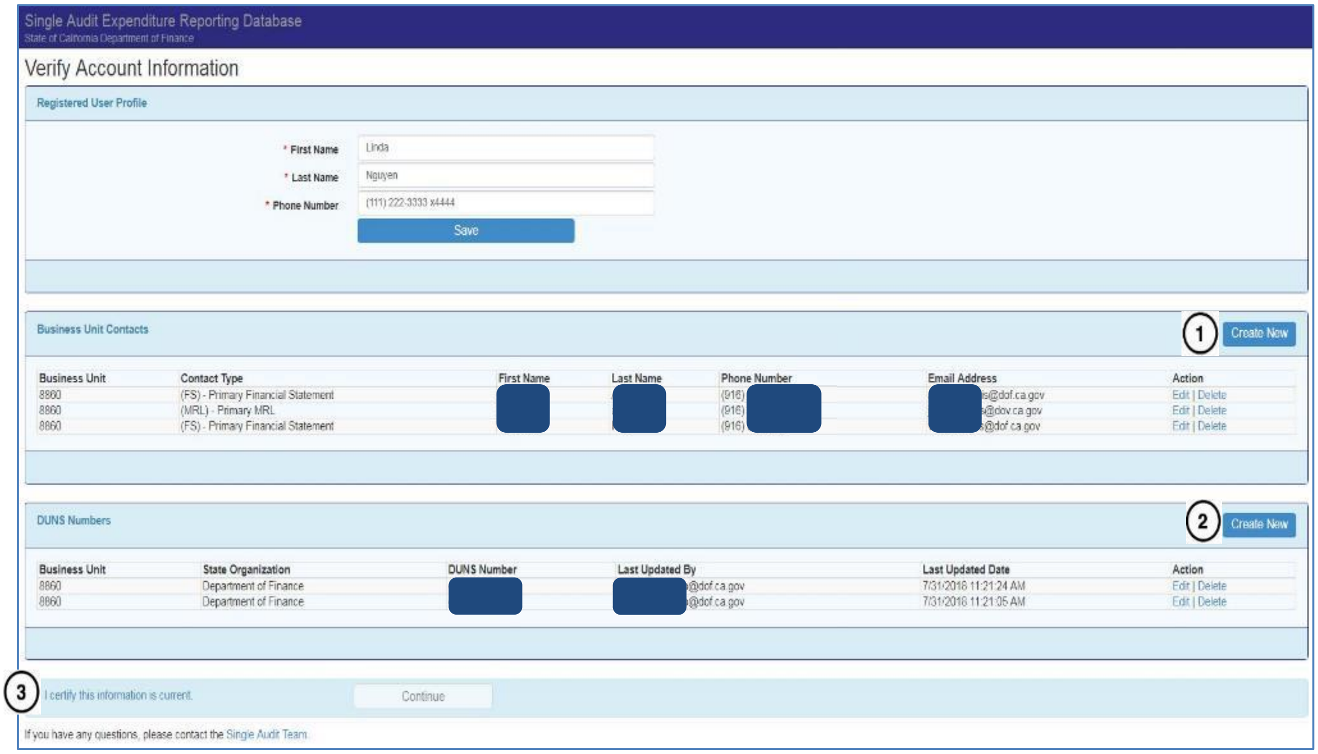
Forgotten Password

On the Forgotten Password page, type in your email address and the CAPTCHA code in the respective fields. By selecting "Reset password", a new password will be generated and emailed to you immediately.



After selecting “Log in”, you may be prompted to verify the Business Unit account information from the previous fiscal year. Prior to continuing, please (1) review the Business Unit Contacts for a minimum of one primary MRL contact and one primary financial statement contact (no more than two each), (2) update DUNS number, if needed, and (3) certify that the account information is correct. If you do not have federal expenditures, number 2 does not apply. Select “Continue”.

Note: This page will only be displayed at the initial login each fiscal year.


Single Audit Expenditure Reporting Database
State of California Department of Finance

Verify Account Information

Registered User Profile

* First Name: Linda
* Last Name: Nguyen
* Phone Number: (111) 222-3333 x4444

Save

Business Unit Contacts

1 Create New

Business Unit	Contact Type	First Name	Last Name	Phone Number	Email Address	Action
8860	(FS) - Primary Financial Statement	[redacted]	[redacted]	(916) [redacted]	[redacted]s@dof.ca.gov	Edit | Delete
8860	(MRL) - Primary MRL	[redacted]	[redacted]	(916) [redacted]	[redacted]@dov.ca.gov	Edit | Delete
8860	(FS) - Primary Financial Statement	[redacted]	[redacted]	(916) [redacted]	[redacted]@dof.ca.gov	Edit | Delete

DUNS Numbers

2 Create New

Business Unit	State Organization	DUNS Number	Last Updated By	Last Updated Date	Action
8860	Department of Finance	[redacted]	[redacted]@dof.ca.gov	7/31/2018 11:21:24 AM	Edit | Delete
8860	Department of Finance	[redacted]	[redacted]@dof.ca.gov	7/31/2018 11:21:05 AM	Edit | Delete

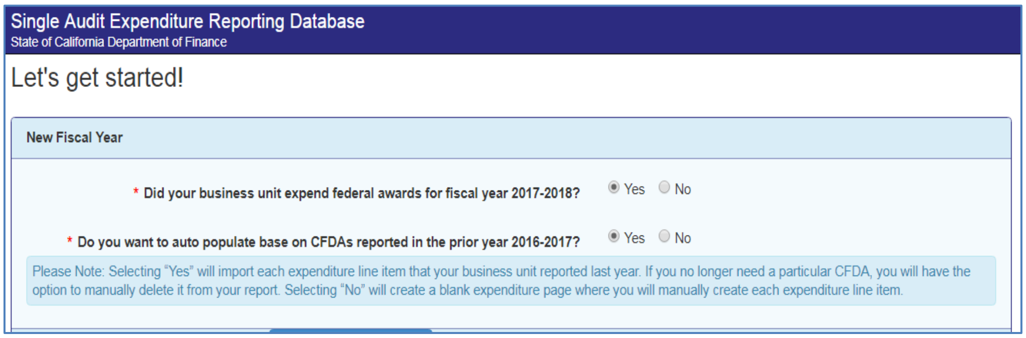
3 I certify this information is current. Continue

If you have any questions, please contact the Single Audit Team.

Getting Started – Federal Expenditure and Non-Federal Expenditure Reporting

The Database will prompt you to indicate whether your business unit expended federal awards. 2 CFR 200.38 defines a federal award as federal financial assistance or a cost reimbursement contract under the Federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity. A federal award does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities.

If your entity has federal expenditures to report, select “Yes.” You will be given the option to auto-populate the previous Catalog of Federal Domestic Assistance (CFDA) line items or to manually enter each line item. Select “Continue”.

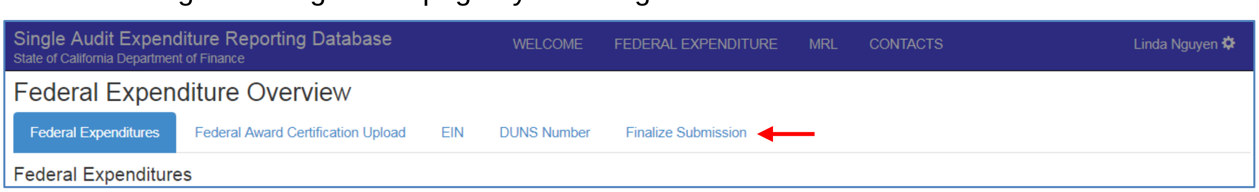


If your entity ***does not*** have any federal expenditures to report, select “No”, then “Continue”. Skip to the “**Non-Federal Expenditure Reporting**” section for further instructions. Click here to skip to Non-Federal Expenditure Reporting.

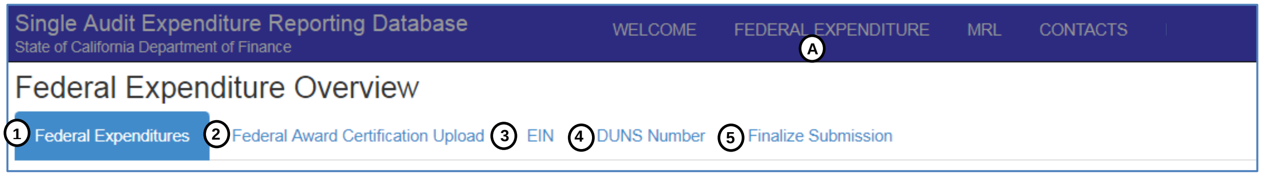
Federal Expenditure Reporting

To navigate through the Database, you may select the items located on the menu bar or the blue boxes below the Finance logo.

You can navigate through each page by selecting items in the sub-menu.



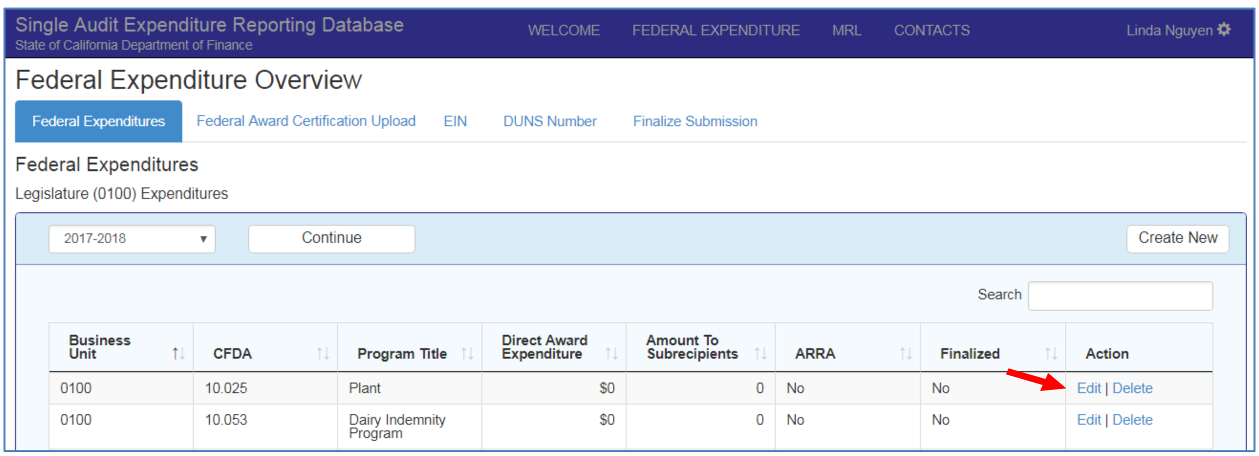
A. Federal Expenditures Overview



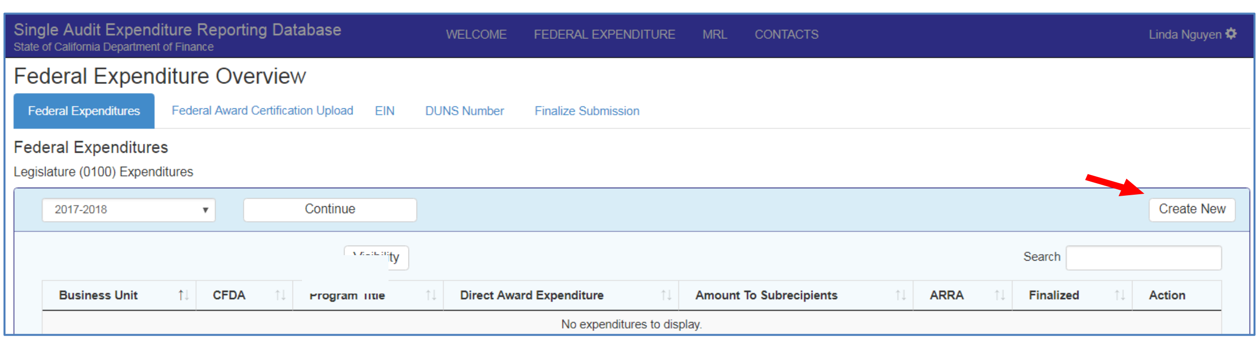
1. Federal Expenditures

Expenditures must be entered on a cash basis. Cash basis expenditures for Single Audit reporting purposes are expenditures (1) incurred and disbursed by the state entity as of June 30 regardless of the fund the payments are disbursed from and (2) reimbursable by the federal government. Reported expenditures must not include accruals of valid obligations, accrual reversals, encumbrances, or receivables earned as of June 30.

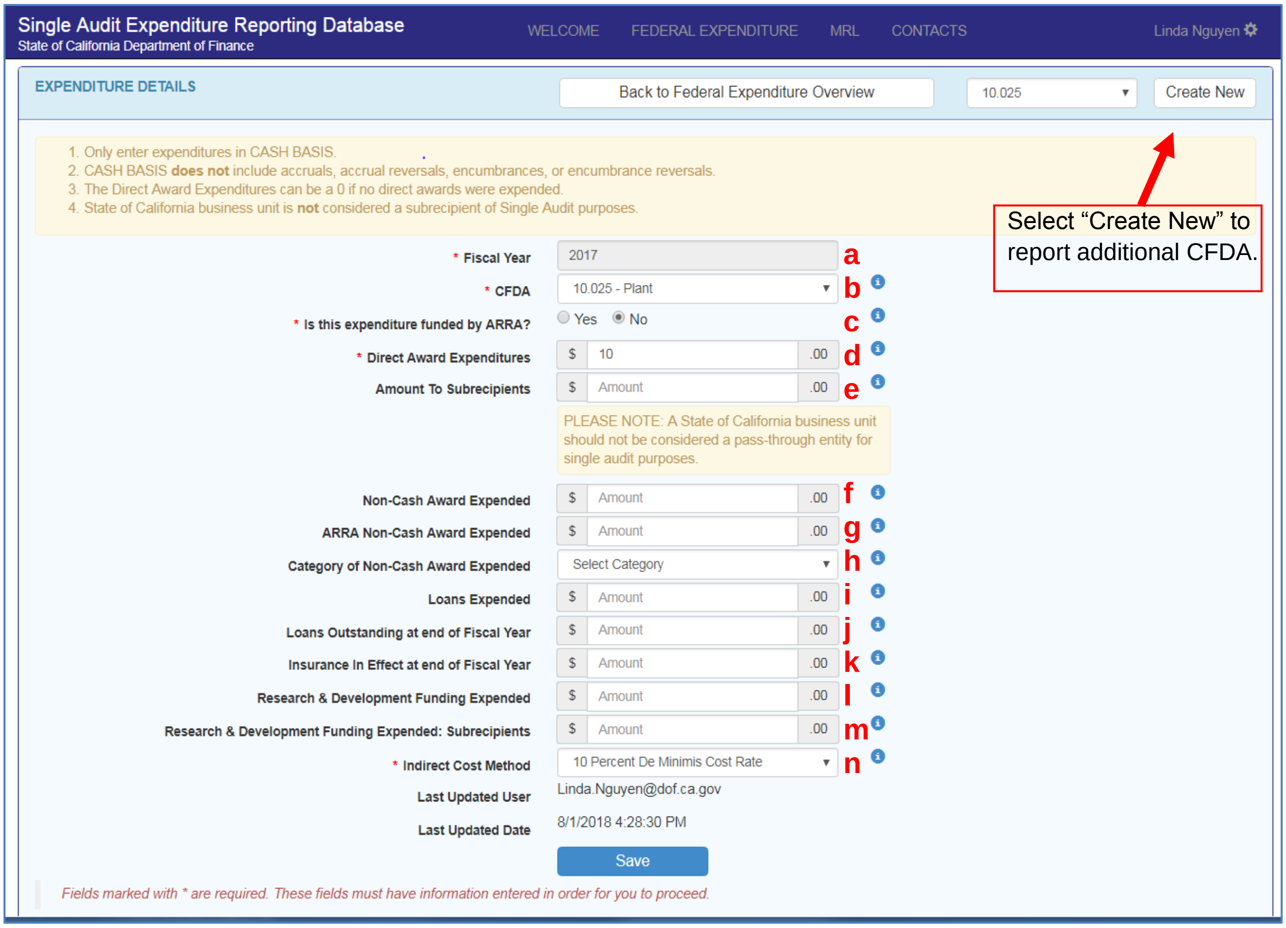
If auto-populate is chosen, the list will populate with CFDA information from the prior year submission. You have the option to edit or delete the line item. Please delete all CFDA numbers that do not have expenditures.



If auto-populate is not chosen, you will need to select “Create New” to add a new line item.



After selecting “Create New,” you will continue to the Expenditure Details page that includes 14 fields. The fields with a red asterisk are required fields. Each field has a red letter on the following screenshot that corresponds to a description of each field.



a) **Fiscal Year** – The fiscal year field is prefilled.

b) **CFDA** –You can scroll through a listing of CFDA numbers in the drop down menu or you can manually type in the CFDA numbers for the program you are reporting.
Note: CFDAs cannot begin with 99. Per the Office of Management and Budget (OMB)'s *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), it is the entity's responsibility to ascertain the CFDA number for the program funded. In the event the entity cannot ascertain the CFDA number, the user must contact the granting federal cognizant agency to obtain the proper CFDA. Please be sure you are not using an archived CFDA number. For more information regarding CFDA numbers, visit https://beta.sam.gov/.

c) **Is this expenditure funded by ARRA?** – In 2009, Congress passed the American Recovery and Reinvestment Act (ARRA) which provided funding via tax cuts, entitlement programs, federal contracts, grants, and loans. For Single Audit purposes, entities are required to report whether they received federal funds as a result of ARRA. Select "Yes" if the program is funded by ARRA or select "No" if it is not.

d) **Direct Award Expenditures** – Please refer to 2 CFR 200.502 for the basis for determining Federal awards expended and the State Administrative Manual §7974.1 for the definition of cash basis expenditures. Enter the amount of expenditures for the current fiscal year on a cash basis. Cash basis expenditures for Single Audit reporting purposes are expenditures 1) incurred and disbursed by the state entity as of June 30 regardless of the fund the payments are disbursed from and 2) reimbursable by the federal government. The total amount expended for a particular federal award includes all amounts expended by your entity and any amounts you awarded to subrecipients. Amounts awarded to your entity passed to another state entity should be reported as a direct expenditure only by your entity. State entities that received federal funds from other state entities **do not** report federal expenditures. Research & Development funding and loans expended should not be reported as direct award expenditures in the Database.

Note: All entries must be rounded to the nearest dollar.

e) **Amount to Subrecipients** – Enter the amounts paid to subrecipients during the fiscal year. A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A state entity is not considered a subrecipient. Please refer to the 2 CFR 200.330 to determine if a vendor is a subrecipient or a contractor.

f) **Non-Cash Award Expended** – Enter the dollar value of the non-cash federal assistance or benefits expended during the fiscal year. Amounts are to be reported at fair market value at the time of receipt or the assessed value provided by the federal agency.

g) **ARRA Non-Cash Award Expended** – Enter the dollar value of the ARRA funded non-cash federal assistance or benefits expended during the fiscal year. Amounts are to be reported at fair market value at the time of receipt or the assessed value provided by the federal agency.

h) **Category of Non-Cash Award Expended** – Use the drop down menu to select the non-cash award type expended. The non-cash award types are obtained directly from the Uniform Guidance. If the non-cash award type your entity received is not listed, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.

i) **Loans Expended** – The following guidelines must be used to calculate the value of federal awards expended under loan programs, except when the proceeds were received and expended in prior years. Loans should be calculated as follows:
   (1) Value of new loans made or received during the reporting period plus
   (2) Beginning of the reporting period balance of loans from previous years for which the federal government imposes continuing compliance requirements plus
   (3) Any interest subsidy, cash, or administrative cost allowance received. Loans expended should not be reported as direct award expenditures in the Database.

j) **Loans Outstanding at End of Fiscal Year** – Enter the dollar amount of loans and/or loan guarantees outstanding at June 30. Direct loans are defined as (1) Financial assistance provided through the lending of federal monies for a specific period of time, with a reasonable expectation of repayment, and (2) Guaranteed/insured loans as programs in which the federal government makes an arrangement to indemnify a lender against part or all of any defaults by those responsible for repayment of the loans.

k) **Insurance in Effect at End of Fiscal Year** – Enter the dollar amount of insurance in effect at June 30. Insurance is defined as financial assistance provided to assure reimbursement for losses sustained under specific conditions. Insurance coverage may be provided directly by the federal government or through private carriers and may or may not involve the payment of premiums.

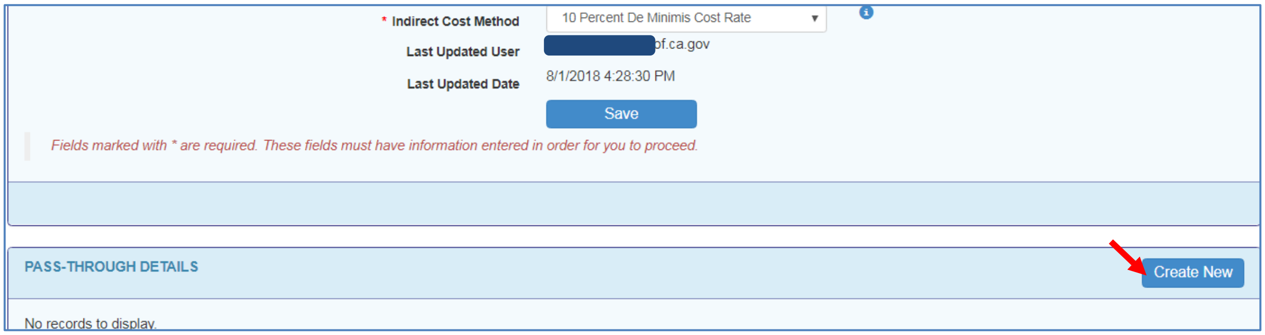
l) **Research & Development Funding Expended** (R&D) – Enter the dollar value of the R&D funding spent during the fiscal year. Amounts are to be reported at their value at the time of expense or the assessed value provided by the federal agency and should include R&D amounts awarded to subrecipients. R&D funding expended should not be reported as direct award expenditures in the Database. See 2 CFR 200.87 for more information on R&D expenditures.

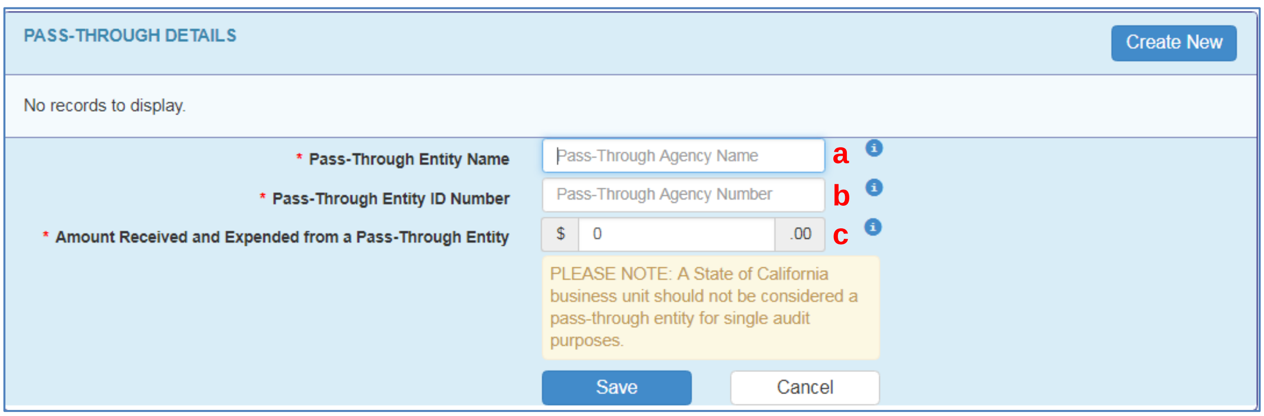
m) **Research & Development Funding Expended: Subrecipients** – Enter the amounts of R&D funding paid to subrecipients during the fiscal year. A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A state entity is not considered a subrecipient.

n) **Indirect Cost Method** – Use the drop down menu to select the indirect cost method for the federal award. There are three options to choose from the drop down menu—*10 percent de minimis cost rate*, *Negotiated Rate*, or *Other*. If *Other* is selected, please specify in the text box the indirect cost method used during the reporting period.

Once all required fields are completed select “Save.” Reporting Pass-Through Expenditures will be available after you select “Save.” You can continue to add additional CFDA numbers by selecting “Create New”. When finished, you can review your entries by selecting “Back to Federal Expenditure Overview” to return to the Federal Expenditures overview page.

Pass-Through Expenditures: To report pass-through expenditures for the CFDA entered, select “Create New” under “Pass-Through Details” and you will be directed to the screen below. An explanation of the required information is included with the corresponding letter below the screenshot.





a) **Pass-Through Entity Name –** If you are a recipient of pass-through funding, enter the name of the entity that awarded the funding to your entity. If you received pass-through funding from multiple entities, enter each entity’s name separated by a comma. If you received funds from another state entity**, do not** report the funding. Federal awards passed through from another state entity should be reported as a direct expenditure by the granting entity.

b) **Pass-Through Entity ID** – Enter the number assigned by the pass-through entity. If you received pass-through funding from multiple entities, enter each entity’s unique identifier separated by a comma. Ensure you maintain the same order of entities as used in the **Pass-Through Entity Name** field.
Note: You must enter a number —“N/A” is not sufficient.

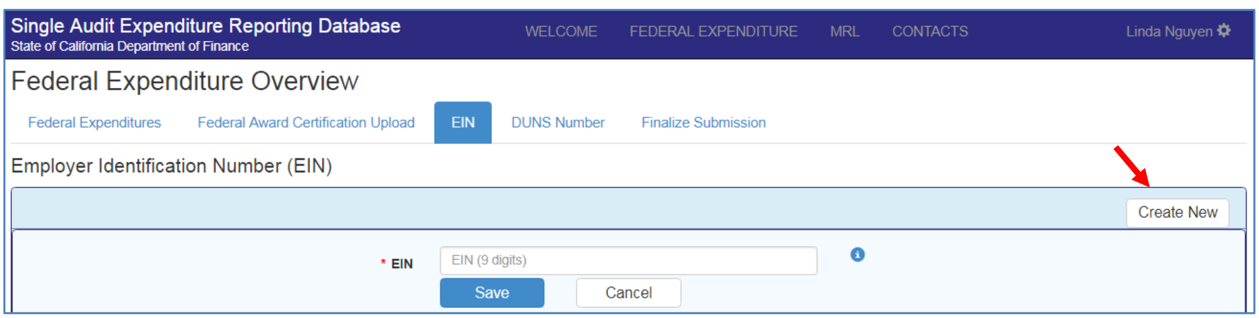
c) **Amount Received and Expended from a Pass-Through Entity** – Enter the amount of the pass-through funds expended. Select “Save” once you have completed all the required fields.

To review your entries, select “Back to Federal Expenditure Overview”. If you wish to change the amounts on a CFDA record, select “Edit”. You can also delete a record by selecting “Delete” if it has been entered in error. When you complete all federal expenditure entries, select “Continue” or the next item in the sub-menu, “Federal Award Certification Upload.”

2. **Federal Award Certification Upload**
   Select the blue “**here”** link on the Certification of Federal Award Receipts page, to generate a certification form. Complete and print the certification form which needs to be signed by the entity head or the designee. You must upload the signed certification form to the Database prior to final submission.

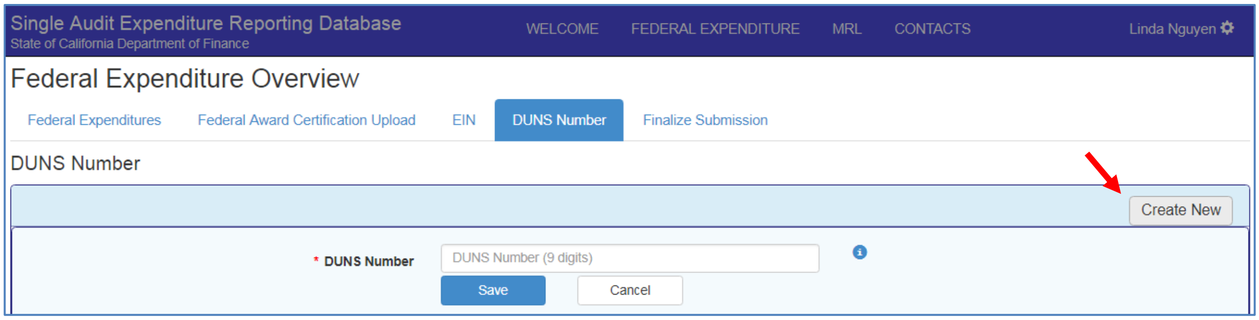
3. **Employer Identification Number (EIN)**
   The Employer Identification Number (EIN) is a nine-digit taxpayer identification number assigned by the Internal Revenue Service. This will assist Federal Agencies in identifying all entities that are included in the SEFA. Submitting an EIN is highly recommended if the statewide Single Audit is intended to satisfy your entity’s Single Audit requirement. If you do not have an EIN, visit www.irs.gov to obtain an EIN.

   To submit an EIN, select “Create New” on the EIN page and input your nine-digit taxpayer identification number in the provided field. Select “Save” to add your EIN to the Database. EIN numbers can be edited or deleted as needed.



4. **DUNS Number**
   Each entity has a unique nine digit Dun and Bradstreet Data Universal Numbering System (DUNS) number associated with their federal funding. The DUNS number is a means of identifying business units on a location specific basis. If you have forgotten your DUNS number, visit https://fedgov.dnb.com/webform for recovery instructions.

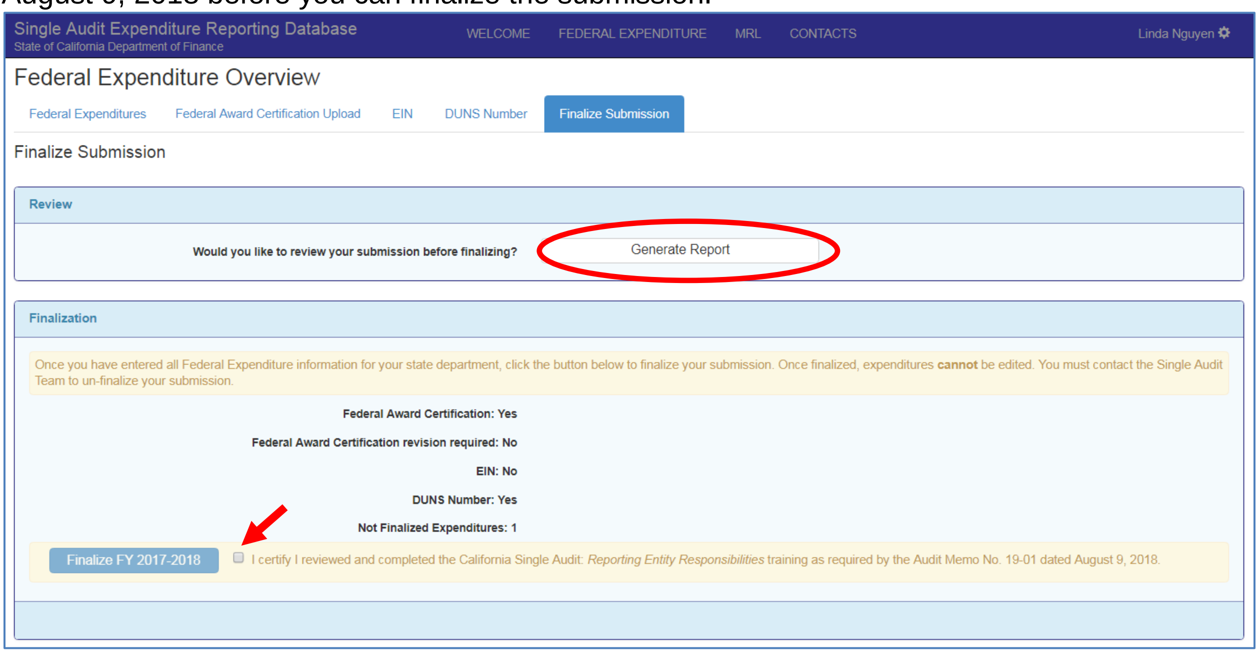
   To report a DUNS number, select “Create New” on the DUNS Number page and input your DUNS number in the provided field. Select “Save” to add your DUNS number to the Database. DUNS numbers can be edited or deleted as needed.



5. Finalize Submission

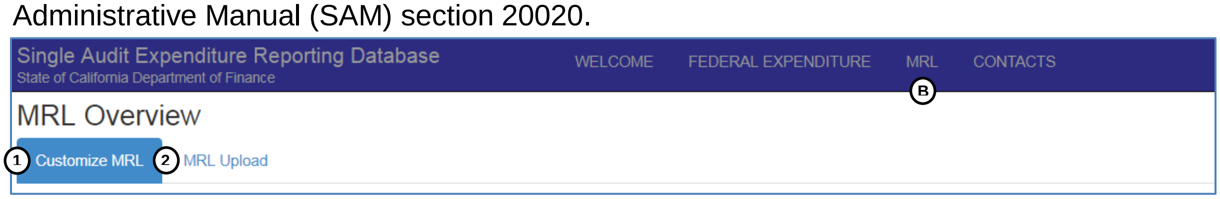
You have the option to review the Federal Expenditure Report on the Finalize Submission page by selecting "Generate Report". The Federal Expenditure Report allows users to review data entered into the Database prior to submittal. The report can be exported into various formats such as PDF, Excel, or Word. It is highly recommended that you review the information entered prior to final submission since the expenditures and certification form cannot be edited once the information is finalized. If an error was made, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.

Both the certification form and the DUNS number are required in order to finalize the submission. In addition, you must certify you reviewed and completed the *California Single Audit: Reporting Entity Responsibilities* training as required by Audit Memo No. 19-01 dated August 9, 2018 before you can finalize the submission.



B. MRL Overview

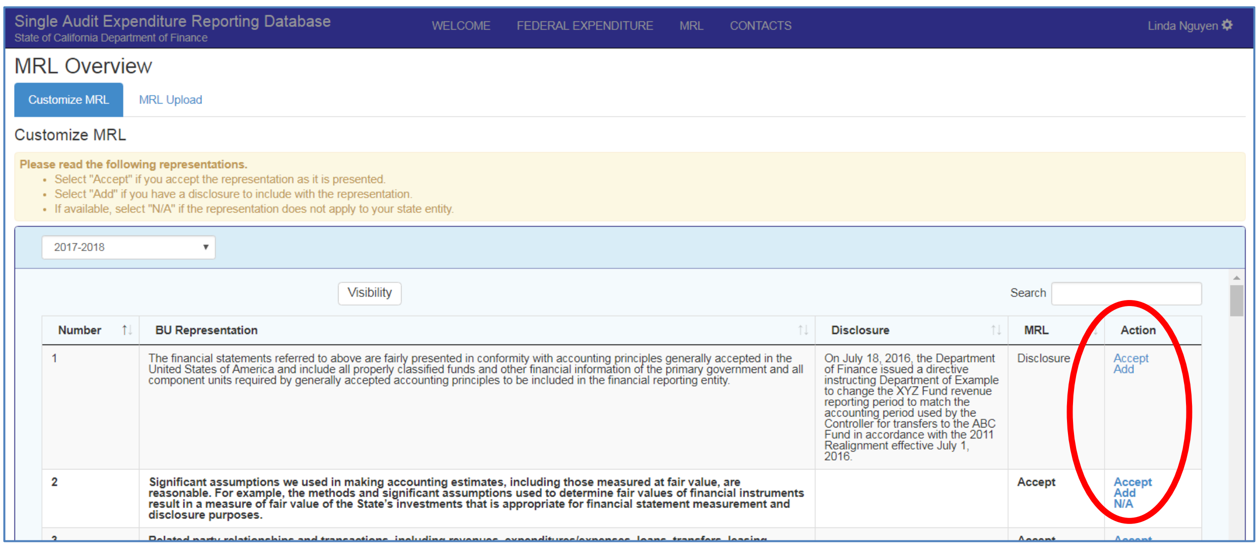
All business units that received federal funding must complete a Federal Award MRL and upload it to the Database. The MRL contact will be notified by email when the MRL representations are accessible in the Database. MRLs must be completed as required by State Administrative Manual (SAM) section 20020.



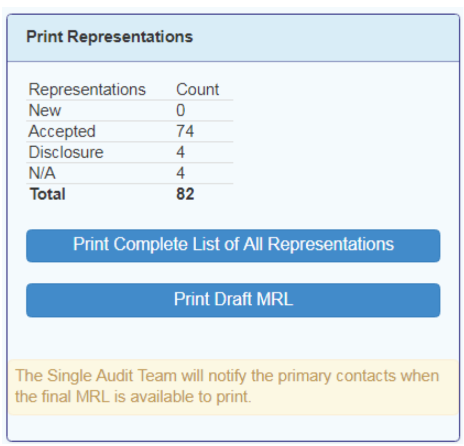
1. Customize MRL

Within the MRL Overview page, select “Customize MRL” to start the process. Review the MRL representations and make the appropriate selections for your entity. The representations that are requested of your entity will be viewable in the Database. You have the option to *Accept*, *Add*, or select *N/A* (if available) for each representation. Please see the following description of each selection:

- *Accept* – the representation is accepted “as is” and will appear on the printable MRL.
- *Add* – a text box will appear allowing you to disclose additional information. The disclosure will appear as a new paragraph after the existing representation.
- *N/A* (if available) – the representation is not applicable to your entity and will be excluded from the MRL. If *N/A* is selected, you are required to provide reason(s) indicating why this representation is not applicable to your entity. “N/A” and “Not Applicable” is not a sufficient reason. Finance will review all *N/A* selections to verify that representations were not erroneously excluded. If errors are identified, a new MRL may be required.



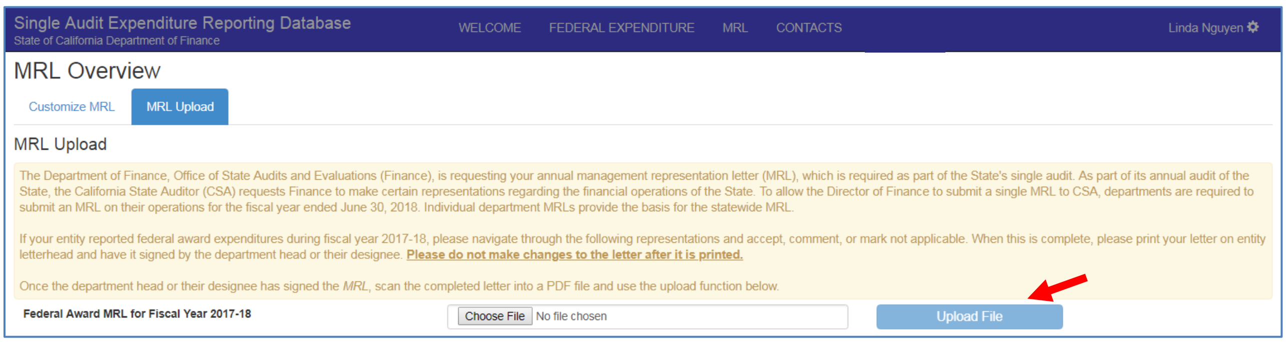
The option to “Print a Complete List of All Representations” is available at the bottom of the page. This option provides you the opportunity to download a PDF version of a complete list of representations that are in the Database.



After addressing all the required representations, the option to “Print MRL Draft” at the bottom of the page will become available to facilitate review of the MRL. A draft letter will not print until all representations have been addressed. The box at the bottom of the page will indicate the status of your representations. The “New” line item must be “0” in the Count column to print the draft MRL. Finance will notify you by email when the option to print the final MRL becomes available.

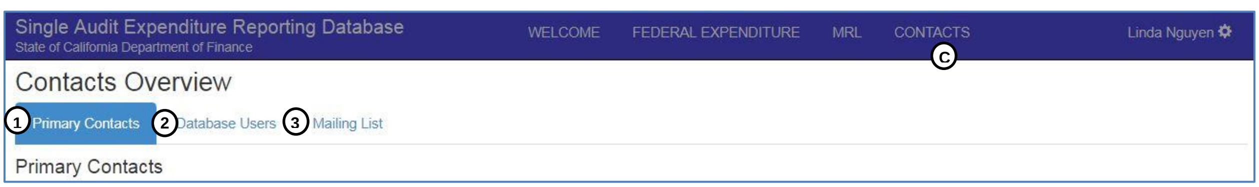
2. MRL Upload

Once you have received Finance’s email notification, please print the final MRL on your entity's letterhead. The MRL must have two signatures, one of which must be the department head or their designee. Select “MRL Upload” in the sub-menu and upload the scanned and signed MRL by selecting “Upload File”. The PDF file must match the representations made in the Database. If errors are identified, a new MRL may be required.



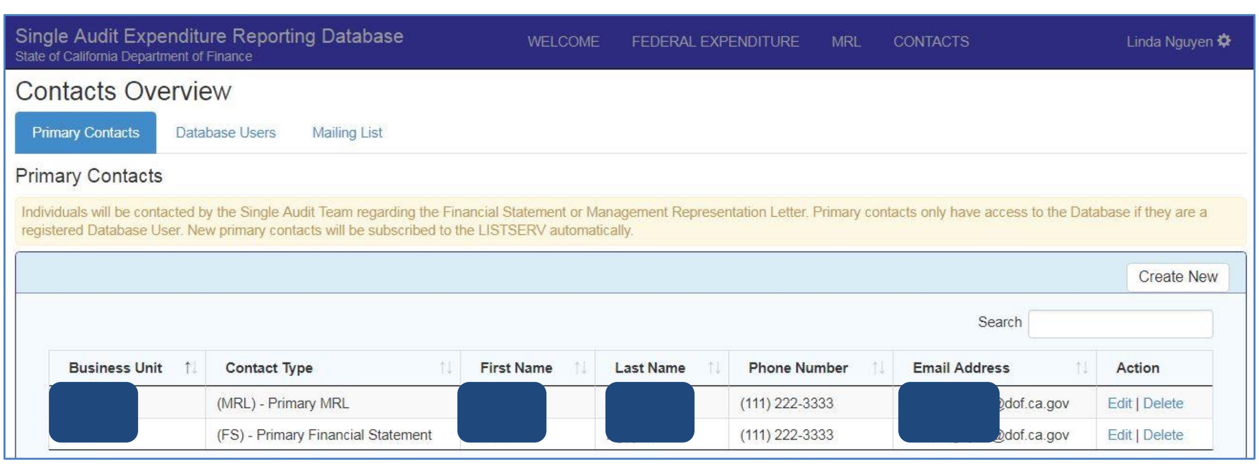
C. Contacts Overview

The Contact Overview page allows you to review and edit Primary Contacts and Database Users.



1. Primary Contacts

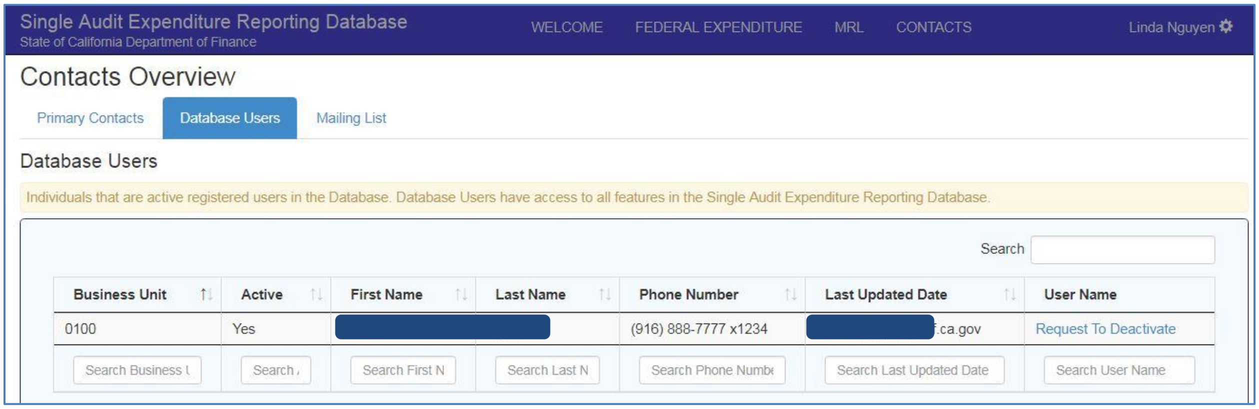
Primary Contacts are individuals with fiscal authority that Finance’s Single Audit Team will contact regarding Financial Statement (FS) and Management Representation Letter (MRL) reporting. Primary contacts do not automatically have view or edit capabilities in the Database. Registration is still required. The Database will only allow up to two contacts per type. This page allows you to view, edit, delete, or create a new contact.



Note: New Primary Contacts will receive an email from the Single Audit Process for a subscription request to the Mailing List. For more information on the Mailing list, see below.

2. Database Users

Database Users are individuals that are active registered users in the Database. This page allows you to "Request to Deactivate" an individual who no longer requires access to the Database. When a "Request to Deactivate" is selected, the Single Audit Team will contact you and the selected user to confirm deactivation.



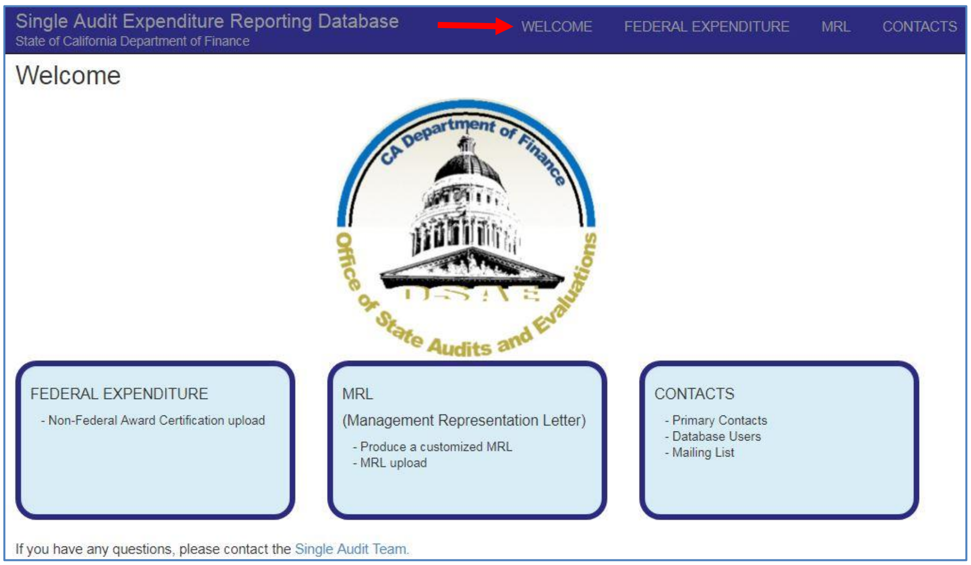
3. Mailing List

The Mailing List page provides entities a way to subscribe to the Single Audit Process Mailing List, an e-mail notification system that sends informative emails regarding due dates, reminders, helpful tips, and other critical information regarding Single Audit reporting. To subscribe, visit http://listserv.dof.ca.gov/singleauditprocess.html.

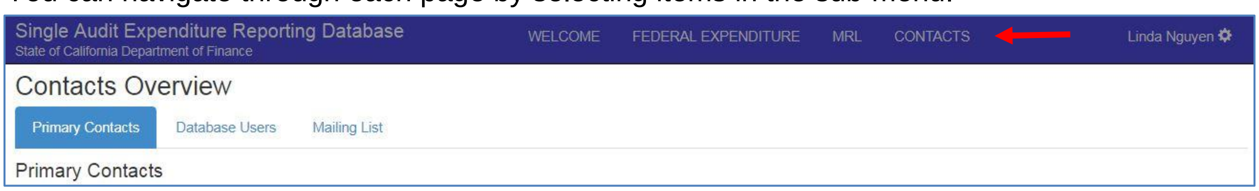
Non-Federal Expenditure Reporting

If you select the “No” option at the beginning of the federal expenditure reporting process, the following screenshots will appear.

To navigate through the Database, you may select the items located on the menu bar or the blue boxes below the Finance logo.



You can navigate through each page by selecting items in the sub-menu.



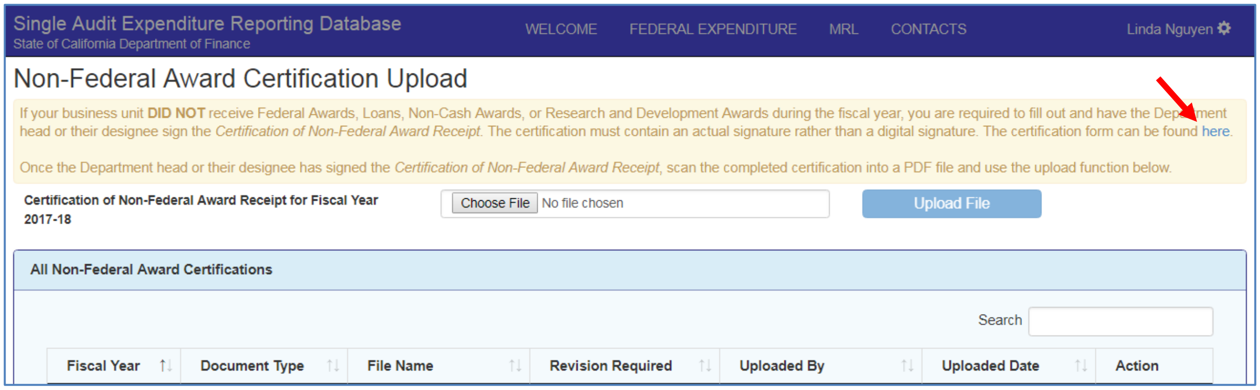
A. Federal Expenditures Overview

An entity that does not have federal award expenditures to report must still upload a “Certification of Non-Federal Award Receipt.” The Single Audit Report includes the State audited general-purpose financial statements as well as the SEFA. Therefore, all state entities must participate.

1. Non-Federal Award Certification Upload

Select the blue “**here**” link on the Non-Federal Award Certification Upload page, to generate a certification form. Complete and print the certification form which needs to be signed by the entity head or the designee.

After the certification is uploaded, no further actions are required until February, when you will be required to return to the Database to customize and upload your MRL.



B. MRL Overview

All business units that did not receive federal funding must complete a Non-Federal Award MRL and upload it to the Database. The Primary Contacts will be notified by email when the MRL representations are accessible in the Database. MRLs must be completed as required by State Administrative Manual (SAM) section 20020.

For information on the MRL menu, please see Customize MRL and MRL Upload under Federal Expenditure Reporting.

C. Contacts Overview

For information on the Contacts menu, please see Contacts Overview under Federal Expenditures Reporting.